

Western Australia

## **Business Tax Review (Taxing) Bill (No. 2) 2003**

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Western Australia

LEGISLATIVE ASSEMBLY

## **Business Tax Review (Taxing) Bill (No. 2) 2003**

**A Bill for**

**An Act to amend the *Stamp Act 1921* and for related purposes.**

The Parliament of Western Australia enacts as follows:

**1. Short title**

This Act may be cited as the *Business Tax Review (Taxing) Act (No. 2) 2003*.

**s. 2**

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**2. Commencement**

- (1) This Act comes into operation on a day fixed by proclamation.
- (2) Different days may be fixed under subsection (1) for different provisions.

5 **3. The Act amended**

The amendments in this Act are to the *Stamp Act 1921*\*.

[\* *Reprinted as at 3 August 2001.*

*For subsequent amendments see Western Australian  
Legislation Information Tables for 2002, Table 1, p. 368 and  
Act No. 21 of 2003.]*

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**4. Second Schedule amended**

- (1) The amendments in this section are to the Second Schedule.
- (2) Item 13 is amended as follows:
  - (a) by deleting the heading and subitems (1), (1a) and (2) and inserting instead —

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“

MORTGAGES (INCLUDING HOME  
MORTGAGES)

- (1) If no advance has been made under  
the mortgage ..... \$20.00 Mortgageor
- (2) For the amount secured by a mortgage  
other than a home mortgage ..... \$20.00 for any amount Mortgageor  
up to and including  
\$5 000,  
plus \$0.40 for each  
additional \$100 and  
every fractional part  
of \$100

(2a) For the amount secured by a home mortgage where the whole of the secured amount is used for the mortgagor's dwellinghouse as provided in section 85(2) ..... \$20.00 for any amount up to and including \$8 000 plus \$0.25 for each additional \$100 and every fractional part of \$100 Mortgagor

(2b) For the amount secured by a home mortgage where only part of the secured amount is used for the mortgagor's dwellinghouse as provided in section 85(2) ..... \$20.00 for any amount up to and including \$8 000 plus \$0.25 for each additional \$100 and every fractional part of \$100 that is used for the mortgagor's dwellinghouse, plus \$0.40 for each \$100 and every fractional part of \$100 that is not used for the mortgagor's dwellinghouse Mortgagor

”;

(b) by deleting item 13(3)(c).

(3) Item 18 is deleted and the following item is inserted instead —

“

18. HIRE OF GOODS
- (1) A return under section 112L ..... See section 112LB The commercial hire business
  - (2) A statement under section 112M ..... See section 112MA The hirer of the goods

”.

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